

Inox Wind Energy Limited

CIN: L40106HP2020PLC010065

Registered Office: Plot No. 1, Khasra Nos. 264 to 267, Industrial Area,
Village - Basal, Distt. Una- 174303, Himachal Pradesh.

Telephone: +91-1975-272001

E-mail: investors.iwl@inoxwind.com, Website: www.iwel.co.in

IWEL: NOI: 2024

5th September, 2024

The Secretary BSE Limited Phiroze Jeejeebhoy Towers Dalal Street Mumbai 400 001	The Secretary National Stock Exchange of India Limited Exchange Plaza, Bandra Kurla Complex Bandra (E) Mumbai 400 051
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Scrip code: 543297

NSE Symbol: IWEL

Sub: Business Responsibility and Sustainability Report for the Financial Year 2023-24

Ref: Regulation 34 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations')

Dear Sirs,

Pursuant to Regulation 34 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'), please find enclosed herewith the Business Responsibility and Sustainability Report (BRSR) of the Company for the Financial Year 2023-24.

The Business Responsibility and Sustainability Report forms an integral part of the Annual Report of the Company for the Financial Year 2023-24 which can also be accessed at the Company's website at <https://www.iwel.co.in/>

We request you to take the above on record.

Thanking You

Yours faithfully,
For **Inox Wind Energy Limited**

Uday Shankar Prasad
Company Secretary

Encl.: As above



An **INOXGFL** Group Company
BEYOND INFINITY

Corporate Office: INOXGFL Towers, 17 Sector 16A, Noida 201 301, Uttar Pradesh
Tel: +91 120 6149600, Fax: +91 120 6149610

Business Responsibility and Sustainability Report

SECTION A: GENERAL DISCLOSURES

I. Details of the Listed Entity

1.	Corporate Identity Number (CIN) of the Listed Entity	L40106HP2020PLC010065
2.	Name of the Listed Entity	Inox Wind Energy Limited
3.	Year of Incorporation	2020
4.	Registered Office Address	Plot No. 1, Khasra Nos. 264 to 267, Industrial Area, Village - Basal, Distt. Una- 174303, Himachal Pradesh.
5.	Corporate Office Address	InoxGFL Towers, Plot No. 17, Sector 16 A, Noida-201301, Uttar Pradesh, India,
6.	E-mail	investors.iwl@inoxwind.com
7.	Telephone	+91-1975-272001
8.	Website	www.iwel.co.in
9.	Financial year for which reporting is being done	2023-2024
10.	Name of the Stock Exchange(s) where shares are listed	National Stock Exchange of India Limited (NSE) BSE Limited (BSE)
11.	Paid-up Capital	Rs.12,04,75,730
12.	Name and Contact details (Telephone, email address) of the person who may be contacted in case of any queries on the BRSR Report	Mr. Uday Shankar Prasad Telephone: 0120-6149600 Email: investors.iwl@inoxwind.com
13.	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e., only for the entity) or on a consolidated basis (i.e., for the entity and all the entities which form a part of its consolidated financial statements, taken together).	Standalone Basis
14.	Name of assurance provider	No Assurance taken for the reporting year
15.	Type of assurance obtained	No Assurance taken for the reporting year

II. Products/Services

16. Details of business activities (accounting for 90% of the turnover):

Sr. No.	Description of Main Activity	Description of Business	% of Turnover of the Entity
1.	Electric Power	Electric power generation, transmission and distribution	-

17. Products/Services sold by the entity (accounting for 90% of the entity's Turnover):

Sr. No.	Product/Service	NIC Code	% Of Total Turnover Contributed
1.	Electric power generation, transmission and distribution	3510	-

III. Operations

18. Number of locations where plants and/or operations/offices of the entity are situated:

Location	Number of Plants	Number of Offices	Total
National	-	2	2
International	-	-	-

19. Market served by the entity:

Inox Wind Energy Limited (IWEL) specializes in generating and selling wind energy. It also offers Erection, Procurement, and Commissioning (EPC) services for wind farms and maintains a strategic business interest in the renewable energy sector. The Company is also a non-registered Core Investment Company.

a. No. of Locations

Locations	Number
National (No. of States and Union Territories)	-
Name of States and Union Territories	-
International (No. of Countries)	-
Name of Countries	-

b. What is the contribution of exports as a percentage of the total turnover of the entity?

The Company has only domestic turnover.

c. A brief on types of customers

The Company is a Non-Registered Core Investment Company (CIC). The Company as on date do not had customers.

IV. Employees**20. Details as at the end of Financial Year:****a. Employees and workers (including differently abled):**

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
EMPLOYEES						
1	Permanent (D)	2	2	100	0	NA
2	Other than Permanent (E)	0	0	NA	0	NA
3	Total Employees (D+E)	2	2	100	0	NA
WORKERS						
4	Permanent (F)	0	0	NA	0	NA
5	Other than Permanent (G)	0	0	NA	0	NA
6	Total Workers(F+ G)	0	0	NA	0	NA

b. Differently abled Employees and workers:

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
DIFFERENTLY ABLED EMPLOYEES						
1	Permanent (D)	0	0	NA	0	NA
2	Other than Permanent (E)	0	0	NA	0	NA
3	Total Differently abled Employees (D+E)	0	0	NA	0	NA
DIFFERENTLY ABLED WORKERS						
4	Permanent (F)	0	0	NA	0	NA
5	Other than Permanent (G)	0	0	NA	0	NA
6	Total differently abled Workers (F+ G)	0	0	NA	0	NA

21. Participation/Inclusion/Representation of women

Particulars	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	6	1	16.67
Key Management Personnel (other than BOD)	2	-	-

22. Turnover rate for permanent employees and workers (Disclose trend for the past 3 years)

Particulars	FY 2023-24 (Turnover rate in current FY)			FY 2022-23 (Turnover rate in previous FY)			FY2021-22 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	Nil	Nil	NA	Nil	Nil	NA	Nil	Nil	NA
Permanent Workers	Nil	Nil	NA	Nil	Nil	NA	Nil	Nil	NA

*There were three employees in previous year 2022-23, who transferred to other group companies. No employees left the Company.

V. Holding, Subsidiary and Associate Companies (including joint ventures)
23. Names of holding / subsidiary / associate companies / Joint Ventures:

Sr. No.	Name of the holding/ subsidiary / associate companies / joint ventures	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% Of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	Inox leasing and finance limited	Holding [^]	NA	No
2	Inox Wind Limited (IWL)	Subsidiary*	38.43%	Yes
3	Inox Green Energy Services Limited (IGESL)	Step-down Subsidiary**	55.72% held by	Yes
4	Resco Global Wind Services Private Limited (RESCO)	Step-down Subsidiary**	100% held by IWL	No
5	Marut-Shakti Energy India Limited	Step-down Subsidiary**	100% held by RESCO	No
6	Satviki Energy Private Limited	Step-down Subsidiary**	100% held by RESCO	No
7	Sarayu Wind Power (Tallimadugula) Private Limited	Step-down Subsidiary**	100% held by RESCO	No
8	Sarayu Wind Power (Kondapuram) Private Limited	Step-down Subsidiary**	100% held by RESCO	No
9	Vinirrrmaa Energy Generation Private Limited	Step-down Subsidiary**	100% held by RESCO	No
10	RBRK Investments Limited	Step-down Subsidiary**	100% held by RESCO	No
11	Wind Four Renergy Private Limited	Step-down Subsidiary**	100% held by IGESL	No
12	Suswind Power Private Limited	Step-down Subsidiary**	100% held by IGESL	No
13	Vasuprada Renewables Private Limited	Step-down Subsidiary**	100% held by IGESL	No
14	Ripudaman Urja Private Limited	Step-down Subsidiary**	100% held by IGESL	No
15	Vibhav Energy Private Limited	Step-down Subsidiary**	100% held by IGESL	No
16	Haroda Wind Energy Private Limited	Step-down Subsidiary**	100% held by IGESL	No
17	Khatiyu Wind Energy Private Limited	Step-down Subsidiary**	100% held by IGESL	No
18	Ravapar Wind Energy Private Limited	Step-down Subsidiary**	100% held by IGESL	No
19	Nani Virani Wind Energy Private Limite	Step-down Subsidiary**	100% held by IGESL	No
20	Vigodi Wind Energy Private Limited	Step-down Subsidiary**	100% held by IGESL	No
21	Aliento Wind Energy Private Limited	Step-down Subsidiary**	100% held by IGESL	No
22	Tempest Wind Energy Private Limited	Step-down Subsidiary**	100% held by IGESL	No

Sr. No.	Name of the holding/ subsidiary / associate companies / joint ventures	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% Of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
23	Vuelta Wind Energy Private Limited	Step-down Subsidiary**	100% held by IGESL	No
24	Flutter Wind Energy Private Limited	Step-down Subsidiary**	100% held by IGESL	No
25	Flurry Wind Energy Private Limited	Step-down Subsidiary**	100% held by IGESL	No
26	Waft Energy Private Limited	Step-down Subsidiary**	100% held by IWL	No
27	I-Fox Windtechnik India Private Limited	Step-down Subsidiary**	51% held by IGESL	No

^ceased to be holding company w.e.f. 26.07.2023.

*ceased to be subsidiary company w.e.f. 31.10.2023

**ceased to be step-down subsidiary company w.e.f. 31.10.2023

VI. CSR Details

24. Whether CSR is applicable as per section 135 of Companies Act,2013: (Yes/No)- No

Particulars	Amount in INR Lakhs
Turnover	INR 1746.30
Net worth	INR 3391.60

VII. Transparency and Disclosures Compliances

25. Complaints/Grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct:

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/ No) (If yes, then provide web-link for grievance redress policy)	FY 2023-24			FY 2022-23		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	-	0	NA	NA	0	NA	NA
Investors (Others than Shareholders)	The Company keeps track of grievances received from members and the same are addressed promptly	0	NA	NA	0	NA	NA
Shareholders	Secretarial Department looks over the grievances of shareholders and resolves them on priority	0	NA	NA	0	NA	NA
Employees and Workers	Company is having detailed HR Policy covering different areas including grievance redressal mechanism for employees and workers.	0	NA	NA	0	NA	NA

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/ No) (If yes, then provide web-link for grievance redress policy)	FY 2023-24			FY 2022-23		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Customers	-	0	NA	NA	0	NA	NA
Value Chain	-	0	NA	NA	0	NA	NA
Partners							

Web link for Grievance Redressal: https://www.iwel.co.in/Investor_Help_Desk.php

26. Overview of the entity’s material responsible business conduct issues:

Material responsible business conduct and sustainability issues pertaining to environmental and social matters that present a risk or an opportunity to your business, rationale for identifying the same, approach to adapt or mitigate the risk along-with its financial implications:

Sr. No.	Material Issue Identified	Indicate whether Risk or Opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative)
1.	Contribution to avoiding Green House Gas emission	Opportunity	Contributes not only to the reduction in greenhouse gas emissions but also plays a role in promoting economic growth in an environmentally friendly manner.	-	Positive: Promotes economic growth in an environmentally friendly manner, Market expansion
2.	Market Demand for Green Energy	Opportunity	Rising demand for renewable energy solutions can increase market share.	Expand renewable energy portfolio and market outreach.	Positive: Increased revenue and market expansion.
3.	Implementation of Safety Management Systems	Risk	Non-compliance can lead to accidents, legal issues, and reputational damage	Regular training, audits, and compliance checks	Negative: Legal penalties, compensation costs, and reputational damage

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

This section is aimed at helping businesses demonstrate the structures, policies and processes put in place towards adopting the NGRBC Principles and Core Elements.

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Policy and management processes									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c. Web Link of the Policies, if available	https://www.iwel.co.in/Policies.php								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4. Name of the national and international codes/certifications/labels/standards adopted by your entity and mapped to each principle.	NA								

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	Inox Wind Energy Limited has established ambitious goals to drive progress in renewable energy initiatives and enhance operational efficiency. The company places a strong emphasis on environmental and social responsibility, going beyond mere regulatory compliance and actively integrate sustainable environmental practices into our strategic decision-making processes.								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	The entity monitors and reports on its performance against these commitments, goals, and targets regularly. If any targets are not met, reasons are analyzed and addressed to enhance future performance and sustainability efforts.								

Governance, leadership and oversight

7. **Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets, and achievements:**
- The power sector plays a crucial role in driving economic growth, but conventional methods often raise environmental concerns due to emissions. Wind energy, as a renewable source, presents a sustainable solution by reducing reliance on finite resources such as fossil fuels and water while generating clean power.
- As in the business of wind energy solutions, IWEL is dedicated to balancing environmental responsibility with economic advancement. We actively contribute to mitigating greenhouse gas emissions and promoting greener economic development.
- Embedded in our corporate ethos is a commitment to Environmental, Social, and Governance (ESG) principles. At IWEL, we integrate these principles deeply into our operations to ensure that all activities are carried out responsibly and ethically.
- We are steadfast in our pursuit of continuous improvement for a better future. At IWEL, we continuously refine our processes to make a positive impact on society. By collaborating closely with our customers, we assist them in achieving their sustainability objectives, enabling growth that respects environmental sustainability. Together, we are forging a path towards a brighter and more sustainable future.
8. **Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy.** **Name:** Mr. Kallol Chakraborty, Whole-time Director and Mr. Devansh Jain, Director of the Company are responsible for implementation and oversight of the Business Responsibility Policy(ies)
- Telephone :** +91-1206149600
Email ID: Invetors.iwl@inoxwind.com
9. **Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.**

Sr. No.	Name	Designation	DIN
1	Mr. Kallol Chakraborty,	Whole-time Director	09807739
2	Mr. Devansh Jain	Director	01819331
3	Mr. Vivek Kumar Jain	Director	00029968
4	Mr. Shivam Tandon	Member	-

10. Details of Review of NGRBCs by the Company:

Subjects for Review	Indicate whether review was undertaken by Director / Committee of the Board/Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/Any other – please specify)									
	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	
	1	2	3	4	5	6	7	8	9	1	2	3	4	5	6	7	8	9	
Performance against above policies and follow up action																			Half yearly
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances																			Quarterly

11. Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9	
Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No).If yes, provide name of the agency.										IWEL is having mechanism of renewal of policies wherever required as per changing requirements of internal and external factors affecting the entity. Operation of policies has been regularly assessed through Internal audits.

12. If answer to question (1) above is “No” i.e., not all Principles are covered by a policy, reasons to be stated:

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9	
The entity does not consider the principles material to its business (Yes/No)										
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)										
The entity does not have the financial or/human and technical resources available for the task (Yes/No)										
It is planned to be done in the next financial year.(Yes/No)										
Any other reason (please specify)										Not Applicable

SECTION C: PRINCIPAL WISE PERFORMANCE DISCLOSURE

PRINCIPLE 1 Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable

Essential Indicators- Importance to Investors:

1. Percentage coverage by training and awareness programs on any of the principles during the year

Segment	Total Number of training and awareness programs held	Topics / principles covered under the training and its impact	% of person in respective category covered by the awareness programs
Board of Directors	0	Nil	Nil
Key Managerial Personnel	0	Nil	Nil
Employees other than BOD and KMPs	0	Nil	Nil
Workers	0	Nil	Nil

2. Details of fines /penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions, in the financial year, in the following format (Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website):

Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (in INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty / Fine	-	-	-	-	-
Settlement	-	-	-	-	-
Compounding Fee	-	-	-	-	-

Non-Monetary				
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Brief of the case	Has an appeal been preferred? (Yes/No)
Imprisonment	-	-	-	-
Punishment	-	-	-	-

3. Of the instances disclosed in Question 2 above, details of the Appeal/ Revision preferred in cases where monetary or non-monetary action has been appealed.

Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
-	NA

4. Does the entity have an anti-corruption or anti-bribery policy? If yes, provide details in brief and if available, provide a web-link to the policy.

Yes, the entity adheres to a code of conduct designed to prevent corruption and bribery. It is dedicated to conducting its business with the highest levels of integrity and ethical standards. The web link for the policies- <https://www.iwel.co.in/Policies.php>

5. Number of Directors/KMPs/employees/workers against whom disciplinary action was taken by any law enforcement agency for the charges of bribery/ corruption:

	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Directors	Nil	Nil
KMPs	Nil	Nil
Employees	Nil	Nil
Workers	Nil	Nil

6. Details of complaints with regard to conflict of interest

	FY 2023-24 (Current Financial Year)		FY 2022-23 (Previous Financial Year)	
	Number	Remarks	Number	Remarks
Number of complaints related to issues of Interest of the Directors	Nil	NA	Nil	NA
Number of complaints related to issues of Interest of the KMPs	Nil	NA	Nil	NA

7. Provide details of any corrective action taken or underway on issues related to fines/ penalties/ action taken by regulators/ law enforcement agencies/ judicial institutions, on cases of corruption and conflicts of interest.

Not applicable, as the Company has not undergone any such instances.

8. Number of days of accounts payables ((Accounts payable *365) / Cost of goods/services procured) in the following format:

	FY 2023-24 Current Financial Year	FY23 (Previous Financial Year)
Number of days of accounts payables	-	-

9. Open-ness of business- Provide details of concentration of purchases and sales with trading houses, dealers, and related parties along-with loans and advances & investments, with related parties, in the following format:

Parameter	Metrics	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	-	-
	b. Number of trading houses where purchases are made from	-	-
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	-	-
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	-	-
	b. Number of dealers / distributors to whom sales are made	-	-
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	-	-
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	-	-
	b. Sales (Sales to related parties / Total Sales)	-	-
	c. Investments (Investments in related parties / Total Investments made)	-	-
	d. Loans & advances (Loans & advances given to related parties / Total loans & advances)	-	-

LEADERSHIP INDICATORS (GOOD GOVERNANCE)

1. Awareness programmes conducted for value chain partners on any of the principles during the financial year:

Total number of awareness programmes held	Topics / principles covered under the training	% age of value chain partners covered (by value of business done with such partners) under the awareness programmes
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Nil

2. Does the entity have processes in place to avoid/ manage conflict of interests involving members of the Board? (Yes/No) If yes, provide details of the same.

Yes, the Company has approved a code of conduct for all board members and senior management. The Code aims to uphold the Company’s business conduct standards and ensure compliance with applicable laws. It sets values and standards to enhance the Company’s image, guide business transactions, and prevent wrongdoing. Board members and senior management are expected to prioritize the Company’s interests and make decisions independently of outside influences. Conflicts of interest, where personal interests interfere or appear to interfere with the Company’s interests, must be avoided.

PRINCIPLE 2 Businesses should provide goods and services in a manner that is sustainable and safe.

Essential Indicators- Importance to Investors:

1. Percentage of R&D and capital expenditure (capex) investments in specific technologies to improve the environmental and social impacts of product and processes to total R&D and capex investments made by the entity, respectively.

	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)	Details of Improvements in Environmental and social impacts
R & D	Nil	Nil	Nil
Capex	Nil	Nil	Nil

2. a. Does the entity have procedures in place for sustainable sourcing?(Yes/No)

Nil

b. If yes, what percentage of inputs were sourced sustainably?

Not applicable, as the company is engaged in the generation and sale of wind energy, as well as providing services for the erection, procurement, and commissioning of wind farms.

3. Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste.

Not Applicable.

4. Whether Extended Producer Responsibility (EPR) is applicable to the entity’s activities (Yes/ No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.

Extended Producer Responsibility is not applicable to the Company.

LEADERSHIP INDICATORS (GOOD GOVERNANCE)

1. Has the entity conducted Life Cycle Perspective / Assessments (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)? If yes, provide details in the following format?

NIC Code	Name of Product/ Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/ No).If yes, provide the web-link.
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Nil

2. If there are any significant social or environmental concerns and/or risks arising from production or disposal of your products / services, as identified in the Life Cycle Perspective / Assessments (LCA) or through any other means, briefly describe the same along-with action taken to mitigate the same.

Name of Product / Service	Description of the risk / concern	Action Taken
Nil		

3. Percentage of recycled or reused input material to total material used in production (for manufacturing industry) or providing services (for service industry).

Indicate input material	Recycled or re-used input material to total material	
	FY 2023-24 Current Financial Year	FY 2022-23 Previous Financial Year
Nil		

4. Of the products and packaging reclaimed at end of life of products, amount (in metric tonnes) reused, recycled, and safely disposed, as per the following format:

	FY 2023-24 Current Financial Year			FY 2022-23 Previous Financial Year		
	Re-used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	-	-	-	-	-	-
E-waste	-	-	-	-	-	-
Hazardous	-	-	-	-	-	-
Other waste	-	-	-	-	-	-

5. Reclaimed products and their packaging materials (as percentage of products sold) for each product category.

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
Nil	

PRINCIPLE 3 Businesses should respect and promote the well-being of all employees, including those in their value chains.

Essential Indicators- Importance to Investors:

1. (a). Details of measures for the well-being of employees:

Category	Total (A)	% of employees covered by									
		Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent employees											
Male	2	2	100	2	100	0	NA	2	100	0	NA
Female	0	0	NA	0	0	0	NA	0	0	0	NA
Total	2	2	100	2	100	0	NA	2	100	0	NA
Other than Permanent employees											
Male	0	0	NA	0	NA	0	NA	0	NA	0	NA
Female	0	0	NA	0	NA	0	NA	0	NA	0	NA
Total	0	0	NA	0	NA	0	NA	0	NA	0	NA

(b). Details of measures for the well-being of workers:

Category	Total (A)	% of workers covered by									
		Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent Workers											
Male	0	0	NA	0	NA	0	NA	0	NA	0	NA
Female	0	0	NA	0	NA	0	NA	0	NA	0	NA
Total	0	0	NA	0	NA	0	NA	0	NA	0	NA
Other than Permanent Workers											
Male	0	0	NA	0	NA	0	NA	0	NA	0	NA
Female	0	0	NA	0	NA	0	NA	0	NA	0	NA
Total	0	0	NA	0	NA	0	NA	0	NA	0	NA

(C) Spending on measures towards well-being of employees and workers (including permanent and other than permanent) in the following format –

	FY 2023-24 Current Financial Year	FY 2022-23 Previous Financial Year
Cost incurred on wellbeing measures as a % of total revenue of the Company*	Nil	Nil

2. Details of retirement benefits, for Current Financial Year and Previous Financial Year:

Benefits	FY 2023-24 Current Financial Year			FY 2022-23 Previous Financial Year		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	100%	Yes	100%	100%	Yes
Gratuity	100%	100%	Yes	100%	100%	Yes
ESI	-	-	-	-	-	-

3. Accessibility of workplaces

Are the premises / offices of the entity accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016? If not, whether any steps are being taken by the entity in this regard.

The company's premises are equipped essential infrastructure to ensure smooth access for differently-abled individuals. Designed and constructed to meet their accessibility needs, the corporate offices include entry ramps and elevators.

4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? If so, provide a web-link to the policy.

IWEL provides equal opportunity to all people. The Company is dedicated to fostering an inclusive and diverse workplace. The Company seeks to create a supportive atmosphere where all employees, including those with disabilities, are treated with dignity, respect, and fairness, and are provided with equal access to opportunities for employment, promotion, training, and career advancement.

5. Return to work and Retention rates of permanent employees and workers that took parental leave.

Gender	Permanent employees		Permanent Workers	
	Return to work rate	Retention Rate	Return to work rate	Retention Rate
Male	-	-	-	-
Female	-	-	-	-
Total	-	-	-	-

6. Is there a mechanism available to receive and redress grievances for the following categories of employees and workers? If yes, give details of the mechanism in brief.

The Company's Grievance Redressal Procedure is accessible to all employees and workers, providing a clear and structured framework for addressing work-related grievances.

The procedure encourages employees to initially discuss their grievances with their immediate reporting authority. This initial step aims to seek an informal resolution, fostering direct communication and problem-solving at the supervisory level. If the issue remains unresolved or if the employee feels uncomfortable addressing it with their immediate supervisor, they can then initiate the formal grievance redressal mechanism.

	Yes/No (If yes, then give details of the mechanism in brief)
Permanent Workers	Yes
Other than Permanent Workers	Yes
Permanent Employees	Yes
Other than Permanent Employees	Yes

7. Membership of employees and worker in association(s) or Unions recognized by the listed entity:

Category	FY 2023-24 Current Financial Year			FY 2022-23 Previous Financial Year		
	Total employees/workers in respective category (A)	No. of employees/workers in respective category, who are part of association(s) or union. (B)	% (B / A)	Total employees/Workers in respective category (C)	No. of employees /Workers in respective category, who are part of association(s) or Union (D)	% (D / C)
Total Permanent Employees	2	0	NA	5	0	NA
Male	2	0	NA	5	0	NA
Female	0	0	NA	0	0	NA
Total Permanent Workers	0	0	NA	0	0	NA
Male	0	0	NA	0	0	NA
Female	0	0	NA	0	0	NA

8. Details of training given to employees and workers:

Category	FY 2023-24 Current Financial Year				FY 2022-23 Previous Financial Year					
	Total (A)	On Health and Safety measures		On Skill Upgradation		Total (D)	On Health and Safety		On Skill Upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Male										
Female										Nil
Total										
Workers										
Male										
Female										Nil
Total										

9. Details of performance and career development reviews of employees and worker:

Category	FY 2023-24 Current Financial Year			FY 2022-23 Previous Financial Year		
	Total (A)	No.(B)	% (B/A)	Total (C)	No.(D)	% (D/C)
Employees						
Male						
Female						Nil
Total						
Workers						
Male						
Female						Nil
Total						

10. Health and safety management system:

- a. Whether an occupational health and safety management system has been implemented by the entity? (Yes/ No). If yes, the coverage of such a system?**

IWEL has implemented an occupational health and safety management system to consistently identify and manage its health and safety risks, minimize incidents, ensure compliance with health and safety regulations, and continuously enhance its performance. This system encompasses safe risk procedures and written instructions, health and safety training protocols, hazard identification and risk management, premises and equipment inspections, incident investigations, program administration, occupational health and safety initiatives, and a health and safety committee led by a Safety Officer and Senior Plant Representatives.

- b. What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?**

At all units of IWEL, The Company has constituted a separate department named the safety department. The safety department is headed by a Safety officer (HOD) and the safety officer is entrusted with the task of prevention or detection and correction of any work-related hazard. The Safety department regularly conducts training on safety related issues for workers, Workers are instructed to report immediately to the safety officer in case any safety related issue is noticed. Safety officers also visit the plant at regular intervals for identification of any work-related hazard if any.

- c. Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks. (Y/N)**

Yes, please refer to the above explanation.

d. Do the employees/ worker of the entity have access to non-occupational medical and healthcare services? (Yes/No)

Recognizing human resources as its most valuable asset, The Company prioritizes safeguarding their interests and rights while striving to offer optimal working conditions for employees and workers. Consequently, IWEL extends non-occupational medical healthcare services to its staff.

11. Details of safety related incidents, in the following format:

Safety Incident / Number	Category	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	Nil	Nil
	Workers	Nil	Nil
Total recordable work-related injuries	Employees	Nil	Nil
	Workers	Nil	Nil
No. of Fatalities	Employees	Nil	Nil
	Workers	Nil	Nil
High consequence work-related injury or ill-health (excluding fatalities)	Employees	Nil	Nil
	Workers	Nil	Nil

12. Describe the measures taken by the entity to ensure a safe and healthy workplace.

Inox Wind Energy Limited (IWEL) prioritizes a safe and healthy work environment for its employees, contractors, and all personnel on-site. They achieve this through a comprehensive safety and health program focused on preventing injuries and illnesses, fostering well-being, and minimizing environmental impact. Inox Wind Energy Limited (IWEL) prioritizes safety and health through a comprehensive program. Their goals are to prevent accidents, comply with regulations, reduce costs, and empower employees. IWEL achieves this through training, designing safe work environments, clear procedures, providing protective equipment, and continuous improvement. They investigate incidents, manage health risks, and conduct regular checkups to ensure a safe and healthy workplace.

13. Number of Complaints on the following made by employees and workers:

Category	FY 2023-24 (Current Financial Year)			FY 2022-23 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Working Conditions	0	0	NA	0	0	NA
Health & Safety	0	0	NA	0	0	NA

14. Assessments for the year:

	% of your plants and offices that were assessed (By entity or statutory authorities or third parties)
Health and Safety Practices	100%
Working Condition	100%

15. Provide details of any corrective action taken or underway to address safety-related incidents (if any) and on significant risks / concerns arising from assessments of health & safety practices and working conditions.

Due to robust safety control system at its plants, the Company has not encountered any major safety incidents throughout the year. However, should any issues arise, the company promptly addresses them.

LEADERSHIP INDICATORS (GOOD GOVERNANCE)

1. Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees (Y/N) (B) Workers (Y/N).

Yes, Company's Medclaim, and accidental policies extends to the event of death of employees and workers.

2. Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partners.

Nil

3. Provide the number of employees / workers having suffered high consequence work- related injury / ill-health / fatalities (as reported in Q11 of Essential Indicators above), who have been are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:

	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Employees	Nil	Nil	Nil	Nil
Workers	Nil	Nil	Nil	Nil

4. Does the entity provide transition assistance programs to facilitate continued employability and the

management of career endings resulting from retirement or termination of employment? (Yes/ No) No, the entity does not provide transition assistance programs to facilitate continued employability and manage career endings resulting from retirement or termination of employment.

5. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	NA
Working Conditions	NA

6. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from assessments of health and safety practices and working conditions of value chain partners

Not Applicable.

PRINCIPLE 4 Businesses should respect the interests of and be responsive to all their stakeholders.

Essential Indicators- Importance to Investors:

1. Describe the processes for identifying key stakeholder groups of the entity.

Inox Wind Energy Limited places great emphasis on stakeholder engagement as a key input for its development activities, aiming to enhance its sustainability performance. The company conducts a thorough analysis to map internal and external stakeholders, focusing on issues that can impact its operations and are crucial to stakeholder interests. IWEL maintains frequent interactions with stakeholders through various channels to address their expectations promptly. The company’s strong position in the Indian wind energy industry is fostered by its collaborative approach with a diverse range of internal and external stakeholders. By assessing their influence on the company’s operations and aligning their requirements with business objectives, IWEL identifies six key stakeholder groups and prioritizes their needs. These groups are considered significant stakeholders, directly or indirectly affected by the company, and IWEL commits to safeguarding their interests.

2. List stakeholder groups identified as key for your entity and the frequency of engagement with each stakeholder group.

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of Communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board website), Others	Frequency of engagement (Annually/Half Yearly/Quarterly/ Others-Please Specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Investors	No	Meetings, conferences and other correspondence.	Annually	Demonstration of Inox Group’s ethical and governance practices, transparent and adequate disclosure, business and profitability performance and prospects and capital appreciation
Employees	No	Personal/group interactions, mails and trainings.	Periodically/ throughout the year	Productivity, training, learning and development, career growth, work environment and culture
Government / Regulators	No	Industry representations, meetings and filings	Need basis/ Whenever required	Compliance, Ethics, Corporate governance, corporate citizenship

LEADERSHIP INDICATORS (GOOD GOVERNANCE)

1. Provide the processes for consultation between stakeholders and the Board on economic, environmental, and social topics or if consultation is delegated, how is feedback from such consultations provided to the Board.

The Company maintains regular interactions with its stakeholders through various channels such as meetings, surveys, and communication platforms. It ensures that any significant feedback received from stakeholders is promptly and effectively communicated to the Board of Directors.

2. Whether stakeholder consultation is used to support the identification and management of environmental, and social topics (Yes / No). If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into policies and activities of the entity.

As previously noted, the Company maintains continuous interaction with its stakeholders and remains receptive to implementing and integrating any suggestions received from them. During the reporting period, no significant suggestions were received from any stakeholders.

3. Provide details of instances of engagement with, and actions taken to, address the concerns of vulnerable/ marginalized stakeholder groups

The Company has established a dedicated grievance cell to handle clients’ inquiries, requests, and complaints effectively.

PRINCIPLE 5 Businesses should respect and promote human rights.

Essential Indicators- Importance to Investors:

1. Employees and workers who have been provided training on human rights issues and policy(ies) of the entity, in the following format:

Category	FY 2023-24			FY 2022-23		
	Current Financial Year			Previous Financial Year		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D/C)
Employees						
Permanent	2	2	100	5	5	100
Other than permanent	0	0	NA	0	0	NA
Total Employees	2	2	100	5	5	100
Workers						
Permanent	0	0	NA	0	0	NA
Other than permanent	0	0	NA	0	0	NA
Total Workers	0	0	NA	0	0	NA

2. Details of minimum wages paid to employees and workers, in the following format:

Category	FY 2023-24					FY 2022-23				
	Current Financial Year					Previous Financial Year				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Permanent	2	0	NA	2	100	5	0	NA	5	100
Male	2	0	NA	2	100	5	0	NA	5	100
Female	0	0	NA	0	NA	0	0	NA	0	NA
Other than permanent	0	0	NA	0	NA	0	0	NA	0	NA
Male	0	0	NA	0	NA	0	0	NA	0	NA
Female	0	0	NA	0	NA	0	0	NA	0	NA
Workers										
Permanent	0	0	NA	0	NA	0	0	NA	0	NA
Male	0	0	NA	0	NA	0	0	NA	0	NA
Female	0	0	NA	0	NA	0	0	NA	0	NA
Other than permanent	0	0	NA	0	NA	0	0	NA	0	NA
Male	0	0	NA	0	NA	0	0	NA	0	NA
Female	0	0	NA	0	NA	0	0	NA	0	NA

3. Details of remuneration/salary/wages, in the following format:

(A) Median Remuneration/Wages:

	Male		Female	
	Number	Median remuneration / Salary/Wages of respective category	Number	Median remuneration / Salary/Wages of respective category
Board of Directors (BOD)	5	Rs.1,40,000	1	-
Key Managerial Personnel	2	Rs.1,31,010	0	-
Employees other than BOD and KMP	0	-	0	-
Workers	0	-	0	-

• Details of Median remuneration/Salary/Wages of the respective category shown above are annually

(B) Gross wages paid to females as % of total wages paid by the entity, in the following format:

	FY 2023-24 Current Financial Year	FY 2022-23 Previous Financial Year
Gross wages paid to females as % of total wages	-	-

4. Do you have a focal point (Individual/ Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business? (Yes/No)

Yes, the Head of Human Resources. The company has established a Human Resources Department, and the Head of this department is responsible for addressing any identified human rights issues.

5. Describe the internal mechanisms in place to redress grievances related to human rights issues.

The company has policies on human rights that apply to all employees, suppliers, and service providers. These policies and their implementation aim to comply with relevant laws and uphold the spirit of human rights. A grievance redressal system is available at all units and locations, facilitating open and structured discussions to ensure grievances related to labor practices and human rights are addressed and resolved fairly and justly.

6. Number of Complaints on the following made by employees and workers:

Category	FY 2023-24 (Current Financial Year)			FY 2022-23 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	Nil	Nil	NA	Nil	Nil	NA
Discrimination at workplaces	Nil	Nil	NA	Nil	Nil	NA
Child Labour	Nil	Nil	NA	Nil	Nil	NA
Forced Labour/ Involuntary Labour	Nil	Nil	NA	Nil	Nil	NA
Wages	Nil	Nil	NA	Nil	Nil	NA
Other human rights related issues	Nil	Nil	NA	Nil	Nil	NA

7. Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, in the following format:

	FY24 Current Financial Year	FY23 Previous Financial Year
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	Nil	Nil
Complaints on POSH as a % of female employees / workers	Nil	Nil
Complaints on POSH upheld	Nil	Nil

8. Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases.

Complaints of discrimination and harassment are handled fairly. The complainant's identity remains confidential unless necessary. After resolution, measures are taken to protect the complainant from any potential adverse consequences.

9. Do human rights requirements form part of your business agreements and contracts? (Yes/No)

Yes, all business agreements and contracts specifically mention that the entity is required to follow all required and applicable statutory norms. The Company is committed to following human rights requirements, as non-compliance of such requirements is against The Company's ethics and policies.

10. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child Labour	-
Forced/ involuntary labour	-
Sexual Harassment	-
Discrimination at workplace	-
Wages	-

11. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 9 above.

Not applicable, as no such incidents has been identified during the financial year.

LEADERSHIP INDICATORS (GOOD GOVERNANCE)**1. Details of a business process being modified / introduced as a result of addressing human rights grievances/ complaints.**

No such modification introduce during the financial year.

2. Details of the scope and coverage of any Human rights due diligence conducted.

The Company conducts regular internal reviews to ensure compliance with its Human Rights policies. These reviews involve thorough assessments and evaluations to monitor adherence to established standards and identify areas for improvement. By maintaining a proactive approach to reviewing Human Rights compliance, the Company aims to uphold ethical practices and safeguard the well-being and rights of all individuals associated with its operations.

3. Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016?

The company's premises are equipped essential infrastructure to ensure smooth access for differently- abled individuals. Designed and constructed to meet their accessibility needs, the corporate offices include entry ramps and elevators.

4. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	-
Discrimination at workplace	-
Child Labour	-
Forced Labour/Involuntary Labour	-
Wages	-
Others – please specify	-

5. Provide details of any corrective actions taken or underway to address significant risks /concerns arising from the assessments at Question 4 above.

No significant risks identified during assessment.

PRINCIPLE 6 Businesses should respect and make efforts to protect and restore the environment.**Essential Indicators- Importance to Investors:****1. Details of total energy consumption (in Joules or multiples) and energy intensity, in the following format:**

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
From renewable sources	-	-
Total electricity consumption (A)	-	-
Total fuel consumption (B)	-	-
Energy Consumption through other sources (C)	-	-
Total Energy Consumed from renewable sources (A+B+C)	-	-

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
From non-renewable sources	-	-
Total electricity consumption (D)	-	-
Total fuel consumption (E)	-	-
Energy Consumption through other sources (F)	-	-
Total energy consumed from non-renewable sources(D+E+F)	-	-
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	-	-
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	-	-
Energy intensity in terms of physical output	-	-
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

No independent assessment/ evaluation/assurance has been carried out by an external agency.

2. **Does the entity have any sites / facilities identified as Designated Consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Y/N) If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any.**

Not Applicable

3. **Provide details of the following disclosures related to water, in the following format:**

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Water withdrawal by source (in kiloliters)		
Surface Water	0	0
Ground Water	0	0
Third Party water	0	0
Seawater/ desalinated water	0	0
Others (Condensate Water)	0	0
Total Volume of water withdrawal (in kiloliters) (i+ii+iii+iv+v)	0	0
Total Volume of water Consumption (in kiloliters)	0	0
Water intensity per rupee of turnover (Water consumed/ Turnover)	0	0
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	-	-
Water intensity in terms of physical output	-	-
Water Intensity (Optional) - the relevant metric may be selected by the entity	-	-

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

No independent assessment/ evaluation/assurance have been carried out by an external agency.

4. **Provide the following details related to water discharged:**

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Water discharge by destination and level of treatment (in kiloliters)		
(i) To Surface water	0	0
- No treatment	0	0
- With treatment–please specify level of treatment	0	0
(ii) To Groundwater	0	0
- No treatment	0	0

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
- With treatment–please specify level of treatment	0	0
(iii) To Seawater	0	0
- No treatment	0	0
- With treatment–please specify level of treatment	0	0
(iv) Sent to third-parties	0	0
- No treatment	0	0
- With treatment–please specify level of treatment	0	0
(v) Others	0	0
- No treatment	0	0
- With treatment–please specify level of treatment	0	0
Total water discharged(in kiloliters)	0	0

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

No independent assessment/ evaluation/assurance have been carried out by an external agency.

5. Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation.

The Company doesn't have any liquid discharges.

6. Please provide details of air emissions (other than GHG emissions) by the entity, in the following format:

Parameter	Please specify unit	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
NOx	ug/m3	0	0
Sox	ug/m3	0	0
Particulate Matter (PM)	ug/m3	0	0
Persistent organic pollutants (POP)	Microgram/m3	0	0
Non-Methane Hydrocarbon	mg/Nm3	0	0
Oxides of Nitrogen	ppmv	0	0
Carbon Monoxide	mg/Nm3	0	0
Suspended Particulate Matters (SPM)	µg/m2	0	0
Sulphur Dioxide	Mg/Nm3	0	0

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

No independent assessment/ evaluation/assurance have been carried out by an external agency.

7. Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity, in the following format:

Scope 1 emissions are direct GHG emissions from sources that are owned or controlled by the entity. Source refers to any physical unit or process that releases GHG into the atmosphere.

Scope 2 emissions are energy indirect emissions that result from the generation of purchased or acquired electricity, heating, cooling, & steam consumed by the entity.

Parameter	Unit	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs,PFCs,SF6, NF3, if available)	Metric tonnes of CO2 equivalent	0	0
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs,PFCs,SF6, NF3, if available)	Metric tonnes of CO2 equivalent	0	0
Total Scope 1 and Scope 2 emissions per rupee of Turnover		0	0
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)		0	0

Parameter	Unit	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Total Scope 1 and Scope 2 emission intensity in terms of physical output		0	0
Total Scope 1 and Scope 2 emission intensity (optional)– the relevant metric may be selected by the entity		0	0

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

No independent assessment/ evaluation/assurance have been carried out by an external agency.

8. Does the entity have any project related to reducing Green House Gas emission? If yes, then provide details.

Not Applicable, as the company does not generate greenhouse gas emissions.

9. Provide details related to waste management by the entity, in the following format:

Parameter	FY2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Total Waste generated (in Metric Tonnes)		
Plastic Waste (A)	0	0
E-Waste (B)	0	0
Bio-Medical Waste (C)	0	0
Construction and demolition waste (D)	0	0
Battery Waste (E)	0	0
Radioactive Waste (F)	0	0
Other Hazardous waste. Please specify, if any. (G)	0	0
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e., by materials relevant to the sector)	0	0
Total (A+B + C + D + E + F + G+ H)	0	0
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	-	-
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	-	-
Waste intensity in terms of physical output	-	-
Waste intensity (optional) – the relevant metric may be selected by the entity	-	-

For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)

Category of Waste		
(i) Recycled	0	0
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
Total	0	0

For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)

Category of Waste		
(i) Incineration	0	0
(ii) Landfilling	0	0
(iii) Other disposal operations (Sales of waste generated)	0	0
Total	0	0

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

No independent assessment/ evaluation/assurance have been carried out by an external agency.

10. Briefly describe the waste management practices adopted in your establishments. Describe the strategy adopted by your company to reduce usage of hazardous and toxic chemicals in your products and processes and the practices adopted to manage such wastes.

The company does not generate any hazardous waste.

11. If the entity has operations/offices in/around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones etc.) where environmental approvals / clearances are required, please specify details in the following format:

Sr. No.	Location of operations/ offices	Type of Operation	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
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Nil

12. Details of environmental impact assessments of projects undertaken by the entity based on applicable laws, in the current financial year:

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/ No)	Relevant Web Link
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Not Applicable

13. Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India, such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules there under (Y/N). If not, provide details of all such non-compliances, in the following format:

Sr. No.	Specify the law / regulation / guidelines which was not complied with	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
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Not Applicable

LEADERSHIP INDICATORS (GOOD GOVERNANCE)

1. **Water withdrawal, consumption and discharge in areas of water stress (in kiloliters):**

For each facility / plant located in areas of water stress, provide the following information:

- i. Name of the area
- ii. Nature of operations
- iii. Water withdrawal, consumption and discharge in the following format

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Water withdrawal by source (in kiloliters)		
(i) Surface Water		
(ii) Ground Water		
(iii) Third Party water		
(iv) Seawater/ desalinated water		
(v) Others		NA
Total Volume of water withdrawal (inkiloliters) (i+ii+iii+iv+v)		
Total Volume of water Consumption (in kiloliters)		
Water intensity per rupee of turnover (Water consumed/ Turnover)		
Water Intensity (Optional) - the relevant metric may be selected by the entity		

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Water discharge by destination and level of treatment (in kiloliters)		
(i) To Surface Water		
No Treatment		
With Treatment-please specify level of treatment		
(ii) To Groundwater		
No Treatment		
With Treatment-please specify level of treatment		
(iii) To Seawater		NA
No Treatment		
With Treatment-please specify level of treatment		
(iv) Sent to third-Parties		
No Treatment		
With Treatment-please specify level of treatment		
(v) Others		
No Treatments		
With Treatment-please specify level of treatment		NA
Total Water discharged (in Kiloliters)		

2. Please provide details of total Scope 3 emissions & its intensity, in the following format:

Parameter	Unit	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	0	0
Total Scope 3 emissions per rupee of Turnover		0	0
Total Scope 3 emission intensity (optional)– the relevant metric may be selected by the entity		0	0

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

No independent assessment/ evaluation/assurance have been carried out by an external agency.

3. With respect to the ecologically sensitive areas reported at Question 11 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities.

Not Applicable.

4. If the entity has undertaken any specific initiatives or used innovative technology or solutions to improve resource efficiency, or reduce impact due to emissions / effluent discharge / waste generated, please provide details of the same as well as outcome of such initiatives, as per the following format:

Sr. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
			Nil

5. Does the entity have a business continuity and disaster management plan? Give details in 100 words/ web link.

No

6. Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard.

Nil

7. Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts.

Nil

PRINCIPLE 7 Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent.

Essential Indicators- Importance to Investors:

1. a. **Number of affiliations with trade and industry chambers/associations.**

Nil

- b. **List the top 10 trade and industry chambers/ associations (determined based on the total members of such body) the entity is a member of/ affiliated to.**

Nil

2. **Provide details of corrective action taken or underway on any issues related to anti- competitive conduct by the entity, based on adverse orders from regulatory authorities.**

Name of authority	Brief of the case	Corrective action taken
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Nil

LEADERSHIP INDICATORS (GOOD GOVERNANCE)

1. **Details of public policy positions advocated by the entity:**

Sr. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly / Others – please specify)	Web Link, if available
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Nil

PRINCIPLE 8 Businesses should promote inclusive growth and equitable development

Essential Indicators- Importance to Investors:

1. **Details of Social Impact Assessments (SIA) of projects undertaken by the entity based on applicable laws, in the current financial year.**

Name and brief details of projects	SIA Notification No.	Date of Notification	Whether conducted by independent external agency (Yes/ No)	Results communicated in public domain (Yes/No)	Relevant web link
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Nil

2. **Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity, in the following format:**

Sr. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% Of PAFs covered by R&R	Amount paid to PAFs in the FY (in INR)
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Nil

3. **Describe the mechanisms to receive and redress grievances of the community.**

The public is encouraged to communicate grievances to us. Upon receipt, we follow a structured redressal procedure, including meetings with the complainant and relevant stakeholders, ensuring fair and transparent handling of concerns.

4. **Percentage of input material (inputs to total inputs by value) sourced from suppliers:**

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Directly sourced from MSMEs/ small producer	NA	NA
Sourced directly from within the district and neighboring districts	NA	NA

5. Job creation in smaller towns – Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis) in the following locations, as % of total wage cost:

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Rural	-	-
Semi-urban	-	-
Urban	-	-
Metropolitan	-	-

LEADERSHIP INDICATORS (GOOD GOVERNANCE)

1. Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments (Reference: Question 1 of Essential Indicators above):

Details of negative social impact identified	Corrective action taken
Nil	Nil
Nil	Nil

2. Provide the following information on CSR projects undertaken by your entity in designated aspirational districts as identified by government bodies:

Sr. No.	State	Aspirational District	Amount spent (In INR)
Nil			

3. (a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized /vulnerable groups? (Yes/No)

No, the company does not have any policy regarding this.

- (b) From which marginalized /vulnerable groups do you procure?

Nil

- (c) What percentage of total procurement (by value) does it constitute?

Nil

4. Details of the benefits derived and shared from the intellectual properties owned or acquired by your entity (in the current financial year), based on traditional knowledge:

Sr. No.	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes / No)	Basis of calculating benefit share
Nil				

5. Details of corrective actions taken or underway, based on any adverse order in intellectual property related disputes wherein usage of traditional knowledge is involved.

Name of authority	Brief of the Case	Corrective action taken
Nil		

6. Details of beneficiaries of CSR Projects:

Sr. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
Nil			

PRINCIPLE 9 Businesses should engage with and provide value to their consumers in a responsible manner.**Essential Indicators- Importance to Investors:****1. Describe the mechanism is in place to receive and respond to consumer complaints and feedback.**

The company has a customer service department to handle inquiries and complaints, accessible via phone, email, or a web form. Timely and effective resolution of concerns and complaints from stakeholders is a key priority. To ensure this, the company strives to addresses and resolves all complaints.

2. Turnover of products and/ services as a percentage of turnover from all products/service that carry information about:

	As a percentage to total turnover
Environmental and social parameters relevant to the product	
Safe and responsible usage	Nil
Recycling and/or safe disposal	

3. Number of consumer complaints in respect of the following:

	FY2023-24 (Current Financial Year)			FY 2022-23 (Previous Financial Year)		
	Received during the year	Pending resolution at the end of year	Remarks	Received during the year	Pending resolution at the end of year	Remarks
Data privacy	0	0	NA	0	0	NA
Advertising	0	0	NA	0	0	NA
Cyber-security	0	0	NA	0	0	NA
Delivery of essential services	0	0	NA	0	0	NA
Restrictive Trade Practices	0	0	NA	0	0	NA
Unfair Trade Practices	0	0	NA	0	0	NA
Other (Quality Complaints)	0	0	NA	0	0	NA

4. Details of instances of product recalls on account of safety issues:

	Number	Reasons for recall
Voluntary recalls	NA	NA
Forced recalls	NA	NA

5. Does the entity have a framework/ policy on cyber security and risks related to data privacy? (Yes/No) If available, provide a web-link of the policy.

The company does not have a specific policy for cyber security and data privacy risks. However, it ensures protection against data breaches by maintaining a secure and encrypted database for value chain partners, regularly updating security software, and providing staff training on data security and privacy. The company has a robust IT system that has not experienced any data breaches to date. Weblink: <https://www.iwel.co.in/Policies.php>

6. Provide details of any corrective actions taken or underway on issues relating to advertising, and delivery of essential services; cyber security and data privacy of customers; re-occurrence of instances of product recalls; penalty / action taken by regulatory authorities on safety of products / services.

Not Applicable

7. Provide the following information relating to data breaches:**a. Number of instances of data breaches**

Nil

b. Percentage of data breaches involving personally identifiable information of customers

Nil

c. Impact, if any, of the data breaches

Nil

LEADERSHIP INDICATORS (GOOD GOVERNANCE)

1. Channels / platforms where information on products and services of the entity can be accessed (provide web link, if available).

The company currently does not offer any products or services.

2. Steps taken to inform and educate consumers about safe and responsible usage of products and/or services.

Nil

3. Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services.

The Company as on date do not had customers.

4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)

The company currently does not offer any products or services.